Illinois Department of Revenue

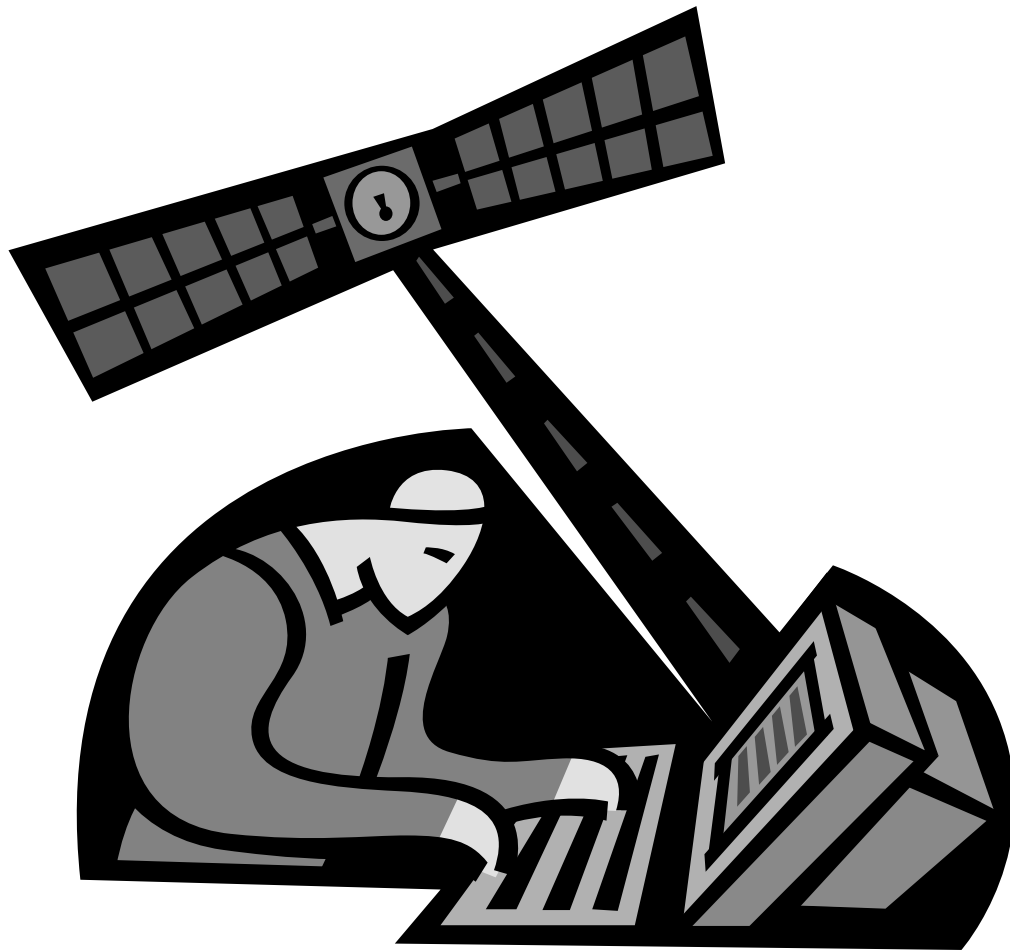# Electronic Filing
Telecommunication Returns

Table of Contents

Overview

Effective January 1, 2003, the Illinois Department of Revenue (IDOR) has implemented an electronic filing and payment program for telecommunications excise and simplified municipal telecommunications taxpayers. We will be accepting electronic:

- **Form RT-2, Telecommunications Tax Return**
- **Form RT-2-X, Amended Telecommunications Tax Return**
- **Form RT-2-M, Telecommunications Tax Schedule**

The Illinois Electronic Filing Program for Telecommunications Tax returns and schedules offers two methods of electronic submission – direct transmission and via 3.5" diskette.

With the direct transmission method, electronic telecommunications tax returns and schedules are transmitted via dial-up telephone lines (modem to modem) directly to computers at IDOR in Springfield, Illinois. With the diskette method, electronic telecommunications tax returns and schedules are submitted on 3.5" diskette(s).

In order to participate in this program, you must be properly registered for both electronic filing and electronic funds transfer.

All applicants must agree to comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents. In addition, all applicants, including those who develop software, must successfully complete testing.

≡Note→ The information contained in this publication does not represent binding positions of IDOR, may not be cited authority for positions taken by taxpayers and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.

What is an electronically filed return?

An electronically filed return or schedule consists of data transmitted or provided to IDOR by electronic means. In total, electronic returns and schedules contain the same information as traditionally filed paper documents. We will accept:

- **Form RT-2, Telecommunications Tax Return**

- **Form RT-2-X, Amended Telecommunications Tax Return**

In addition, the following supporting schedule can be provided electronically

- **Form RT-2-M, Telecommunications Tax Schedule**

All returns/schedules must be transmitted within a single file via electronic data transfer (modem to modem) or provided on 3.5" diskette(s) must include an electronic signature (See **"Electronic Signatures"**).

Paper documents that contain information that cannot be electronically provided must be mailed to IDOR. They include:

- Copies of documentation requested for verification purposes.
- Final returns that are electronically filed require the taxpayer to send an explanation as to the reason(s) for a final return (*e.g.,* business sold or discontinued). (See **"How to file a final return electronically".**)
- A return and payment that are made in protest in accordance with Section 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a.1), requires the corresponding notice to be mailed to IDOR. (See **"How to file a protested return electronically".**)
- Change of address requires the taxpayer to notify IDOR by telephone or in writing. (See **"If your address changes".**)

Am I required to file and pay electronically?

Mandatory Electronic Filing
Taxpayers who have a combined average monthly liability of $1,000 or more for the immediate preceding calendar year under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act are required to file their returns electronically via electronic data transfer (modem to modem). Mandatory electronic filers may not file their returns on 3.5" diskette(s).

IDOR will notify you if you are required to file your returns electronically.

Mandatory Electronic Payments
Taxpayers who have a combined average monthly liability of $1,000 or more for the immediate preceding calendar year under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act are required to make all return payments by electronic means.

In addition, taxpayers who have a combined average monthly liability of $25,000 or more under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act are required to make four quarter-monthly accelerated payments by electronic means.

IDOR will notify you if you are required to make your payments using electronic funds transfer.

Voluntary Electronic Returns and Payments
Taxpayers who are not required to file and pay electronically may also partici-pate in this program. If you file your return electronically, you must also make your return payment by electronic means. Taxpayers that are voluntarily partici-pating in this program may file via electronic data transfer (modem to modem) or on 3.5" diskette(s).

❓ When is my electronic *payment* due?

The due date for an electronic payment is identical to that of a paper-based payment. When the due date for making a payment with IDOR falls on a weekend or a holiday observed by the State of Illinois, IDOR will accept the electronic payment on the next business day. Taxpayers are responsible for timely initiating the payment to assure the funds are made available to IDOR on the day following the weekend or holiday. When the due date for payment is the next day following a weekend or observed holiday, taxpayers are responsible for initiating the payment prior to or on the last business banking day before the weekend or observed holiday, to assure the funds are made available to IDOR on the day following the weekend or observed holiday.

For purposes of EFT, we have adopted the same method as the Federal Reserve System for recognizing due dates that fall on weekends or Federal Reserve holidays.

The receipt date for electronic payments will be the date the payment is actually deposited as collected funds to IDOR's account (*e.g.,* ACH debits must be initiated at least one day prior to the payment due date which allows them to "settle" (deposited as collected funds) on the actual due date). Check with your financial institution to determine the number of days required for ACH credits to settle with IDOR's account.

"Cut-off times" for the timely initiation of an ACH debit with IDOR are:

• ACH debits initiated via electronic data transfer (modem to modem) must be acknowledged as accepted before 12:00 p.m. (Noon - central time) on the last business banking day prior to the due date of the payment.

• ACH debits initiated via IDOR's toll-free voice response unit (VRU) must be completed by 3:30 p.m. (central time) on the last business banking day prior to the due date of the payment.

For additional information on electronic funds transfer, please refer to IDOR's Electronic Funds Transfer Guide.

Returns that are submitted on 3.5" diskette(s) must not include payment data with the return. You must utilize one of the other methods of electronic funds transfer. (See Electronic Funds Transfer)

Note: Taxpayers are reminded that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that payments transmitted through the U.S. mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to payments made by electronic means as those payments are not transmitted by mail.

❓ When is my electronic *return* due?

Electronic Data Transfer:
The due date for an electronic return is identical to that of a paper-based return. When the due date for filing a return with IDOR falls on a weekend or a holiday observed by the State of Illinois, IDOR will accept the electronic return on the next business day. Electronic filers are responsible for timely initiating the transmission to assure the return is received and acknowledged as accepted by IDOR on the day following the weekend or observed holiday.

The receipt date of the electronic return will be when the telephone transmission ends for participants transmitting directly to IDOR, provided the return is acknowledged as accepted.

Note: Taxpayers are reminded that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that returns transmitted through the United States mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to returns filed by electronic means as those returns are not transmitted by mail.

3.5" Diskettes:
In the case where a taxpayer submits an electronically filed return on 3.5" diskette(s), Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that returns transmitted through the United States mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, applies.

Electronic Funds Transfer

Telecommunication taxpayers who have a combined monthly average liability of $1,000 or more for the immediate preceeding calendar year under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act are required to make all return payments by electronic means. In addition, taxpayers who have a combined average monthly liability of $25,000 or more under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act are required to make four quarter-monthly accelerated payments by electronic means. The acceptable means of electronic payment are:

• Electronic funds transfer under the Electronic Funds Transfer Program described in 86 Ill. Adm. Code Part 750;

• Electronic payment by including payment data (ACH debit only) as part of the electronic data transmission (modem to modem) of the return and schedule data; and

• Electronic payment by including payment data (ACH debit only) in an electronic transmission (modem to modem) that is separate from the return and schedule transmission. You may also, if required to do so, remit your accelerated payments via this method.

NOTE: **Voluntary electronic filers who submit their returns on diskette <u>must not</u> include payment data as part of the file. They must utilize the electronic payment option described in 86 Ill. Adm. Code Part 750.**

For additional information on electronic funds transfer, please refer to IDOR's Electronic Funds Transfer Guide (EFT-8).

Regardless of the electronic payment method selected, taxpayers must complete and submit Form EFT-1, Authorization Agreement for Electronic Funds Transfer as part of the electronic filing registration process. If a participant is already enrolled to make payments in IDOR's Electronic Funds Transfer Program, a revised EFT-1 is required to add this new tax type to their current registration.

Ways to Participate in Electronic Filing

Electronic filers can perform all of the functions themselves associated with this electronic filing program, or they can use services of another accepted electronic filer (third party) to participate in the electronic filing program. For example, a participant can be a:

• taxpayer who prepares the electronic return or other document and transmits it directly or otherwise provides it to IDOR using software developed by the taxpayer or a commercial software provider.

• taxpayer who uses the services of a service group or other third party to prepare the electronic return or other document and transmits it or otherwise provides it to IDOR.

• third party transmitter who takes prepared returns from taxpayers or service groups and transmits them to IDOR directly.

• service group or other third party who prepares electronic returns or other documents and transmits them to IDOR directly.

• software developer who develops software to

  • format return information to conform with IDOR specifications; and/or

  • transmit to IDOR directly or provide electronic returns to IDOR.

Taxpayers who use service groups, other third parties or other agents to electronically file returns or schedules or initiate payments under this program, remain responsible for their own registration.

Application and Registration for Electronic Filing

All participants must be registered to be accepted into the Telecommunication Tax return electronic filing program. This includes taxpayers, service groups or bureaus, software developers, and any participant who is transmitting directly to IDOR (either for themselves or for others).

To register, complete and sign Form IL-8633-B, Business Electronic Filing Enrollment, and mail to:
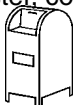
ELECTRONIC FILING SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19479
SPRINGFIELD IL 62794-9479

Telecommunication taxpayers who are **not** currently enrolled in our EFT program for this or any other tax type must also complete, sign, and submit Form EFT-1, Authorization Agreement for Electronic Funds Transfer. Form EFT-1 provides the account and authorization information needed to remit electronic payments. You may send us both of your completed

Application and Registration for Electronic Filing *(Cont.)*

forms (IL-8633-B and EFT-1) to the address shown above.

Telecommunication taxpayers who are currently enrolled and making return payments through our Electronic Funds Transfer (EFT) program for other tax types must submit a revised EFT-1 along with Form IL-8633-B, Business Electronic Filing Enrollment, to add this new tax type to their EFT registration.

Taxpayers who use service groups or agents to file returns or other documents electronically remain responsible for completing their own registration. Service groups or other third parties or agents cannot complete or sign the enrollment form on behalf of a taxpayer.

Upon acceptance into the program, participants who transmit directly to us via electronic data transmission (modem to modem) will be assigned a logon identification (LID) number, a "test" password, and a "production" password. The LID number and passwords are unique for each transmitter and cannot be transferred among participants. The passwords must be kept secure. To access our communications processor, all transmitters must use their LID number and either the test password or the production password.

All electronic filers must successfully complete testing before they will be accepted into the program. This includes those transmitting directly to IDOR via electronic data transfer (modem to modem) and those submitting returns on 3.5" diskette(s). Upon successful testing, direct transmitters will receive their production password. We will provide written notification of the LID number and test password and instructions on how to receive a production password.

Participants must submit a revised IL-8633-B to IDOR to update the information contained on their most current enrollment form when there are changes involving:

- the taxpayer's name, the firm name, or doing business as (DBA) name(s);
- any address, telephone or contact representative;
- Federal Employer's Identification Number (FEIN), Social Security number (SSN), or Illinois Business Tax number (IBT);
- the electronic filing functions performed; or
- the taxpayer's or responsible party's electronic signature.

Electronic Signatures

All electronic returns filed via electronic data transfer (modem to modem) or on diskette must include an electronic signature that authenticates the taxpayer. Taxpayers must identify their electronic signature on their electronic filing enrollment form. The taxpayer, authorized officer, or other individual responsible for filing returns or other documents must also sign the electronic filing enrollment form.

The taxpayer's electronic signature is to be used in lieu of a written signature when filing electronic returns, forms, or other documents with IDOR. The effect of including a valid electronic signature as part of a return transmission has the same legal effect as the taxpayer having signed the returns or other documents.

An electronic return filed via electronic data transfer (modem to modem) or by diskette will be considered unsigned unless the taxpayer's electronic signature is included, and received by IDOR, as part of the file.

An electronic signature is considered valid from the time it is registered by IDOR until it expires unless:

- IDOR receives a written request from the taxpayer to have that taxpayer's electronic signature invalidated. To continue electronic filing under this Part, the taxpayer must submit a revised IL-8633-B and identify a new electronic signature.
- the taxpayer submits a revised IL-8633-B and has identified a new electronic signature on that form.
- the taxpayer notifies IDOR that the electronic signature has been compromised. To continue electronic filing under this Part, the taxpayer must submit a revised IL-8633-B and identify a new electronic signature.
- the taxpayer's signature authorization has been revoked or suspended.

In addition, for electronic returns and other documents authorized to be filed under this program, a registered electronic signature is valid until the expiration of the corresponding certificate of registration or other certification issued by IDOR. At that time, the taxpayer must either reconfirm the electronic signature previously selected or select a new electronic signature. Upon the expiration of the taxpayer's electronic signature, any electronically transmitted return and other documents containing the expired code will be considered unsigned.

Acknowledgements

Electronic Data Transfer

IDOR will create an acknowledgement (ACK) record for each return or debit authorization filed via electronic data transmission (modem to modem). Each ACK record will indicate one of the following:

- Accepted
- Accepted with errors
- Rejected
- Transmission rejection

Returns or debit authorizations that are accepted with errors will be processed as filed. However, for returns or debit authorizations that are rejected for any reason, a file containing only the corrected returns and debits and associated headers and trailers must be transmitted. (See **"When is my electronic return and/or payment due?"**)

When a transmission rejection is returned via the Acknowledgement file, the entire transmission must be retransmitted after corrections are made. None of the returns and debit authorizations are considered filed or accepted.

3.5" Diskette(s)

Electronic filers who file on 3.5" diskette(s) will not receive an acknowledgement record. The taxpayer will be contacted by IDOR and notified of any errors. In the case of rejected returns, it will be the responsibility of the taxpayer to submit a perfected file. If the perfected file is received after the statutory due date, it will be considered a late-filed return.

Responsibilities

Electronic Filers

All electronic filers must comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents and must keep records equivalent to the level of detail contained in an acceptable paper record. For example, see 86 Ill. Adm. Code 420.90 Books and Records.

***Also,* electronic filers must . . .**

- ensure that electronic returns or other electronic documents and payments are filed with or paid to IDOR in a timely manner. (See **"When is my electronic return and/or payment due?"**)

- make all required payments by electronic means for returns that are filed with IDOR via electronic data transfer or on 3.5" diskette(s).

- include both return and/or schedule data and electronic signature in the same file.

- ensure their own security and confidentiality of all transmitted data.

- make transmissions and retrieve acknowlededgements in a timely manner. Acknowledgement records for returns filed via electronic data transfer (modem to modem) will normally be available from IDOR within 24 hours after the transmission is received. It is important for electronic filers to review the acknowledgement records to ensure their return was filed; or, to modify rejected returns and retransmit; or file on paper.

- match acknowledgement records to the original transmission files. Returns acknowledged as accepted with a detailed acknowledgement from IDOR will be considered filed returns. Returns acknowledged as rejected must be corrected and retransmitted, if possible. Returns that cannot be retransmitted must be timely filed on the corresponding paper form.

  Note: Electronic filers who file on 3.5" diskette(s) will not receive an acknowledgement record. The taxpayer will be contacted by IDOR and notified of any errors. In the case of rejected returns, it will be the responsibility of the taxpayer to submit a perfected file. If the perfected file is received after the statutory due date, it will be considered a late-filed return.

- immediately contact the Miscellaneous Taxes Division if an acknowledgement record has not been available after 36 hours from the transmission of the return.

- contact the Miscellaneous Taxes Division for assistance if returns have been rejected after three attempts, or if acknowledgements are received for returns that were not in the original transmissions.

***Also,* electronic filers must *not* . . .**

- use software that has a Department assigned production password built into the software.

- include payment data with returns filed on 3.5" diskette.

- recall or intercept electronically filed returns or other documents after they have been acknowledged as accepted in a detailed acknowledgement record sent from IDOR. If the taxpayer wishes to amend any accepted electronically filed return, an amended return must be electronically filed with IDOR. (See **"How to file an amended return electronically."**)

Responsibilities *(Cont.)*

Taxpayers

Taxpayers are responsible for retaining copies of all the acknowledgement records received from IDOR or third party transmitters. These may be retained on magnetic media. Taxpayers must retain all copies of the acknowledgement files received from IDOR for as long as the taxpayer would be required to keep tax records in a paper format.

Electronic filers who provide transmission services

Electronic filers who provide transmission services to other electronic filers must:

• accept electronic returns or other documents for transmission to IDOR only from electronic filers accepted in this program;

• provide each of their clients with the acknowledgement records for their transmissions within 24 hours after the availability of the acknowledgement from IDOR; *and*

• retain copies of all acknowledgement records received from IDOR for one year from the date of receipt. These may be retained on magnetic media.

Electronic filers who are software developers

Electronic filers who are software delevelopers must:

• correct any software errors quickly to assure timely transmission of electronic returns or other documents;

• expeditiously distribute any corrections to all electronic filers utilizing their software; and

• not incorporate into its software a Department assigned production password.

Monitoring and Suspension

IDOR will monitor the quality of electronic transmissions. If the quality is unacceptable, IDOR will contact the electronic filer, software developer, or transmitter. IDOR will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate. IDOR reserves the right to suspend the electronic filing privilege of any electronic filer, software developer, or transmitter who varies from the requirements, specifications, and procedures stated in this guide or 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns Or Other Documents, or who does not consistently transmit error-free returns. When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

General Information

How to file an amended return electronically

To file an amended return electronically,

1) Correct the errors in the return you sent to us originally by doing the following:

a) Invalid IBT, Tax Period in Step 1, and/or Date Fields - Replace the fields in error with the correct information. (You can replace the information with the correct data but you cannot blank it out…)

IMPORTANT - If the file you sent originally had the wrong IBT or Tax Period, be sure to write the <u>correct</u> IBT and Tax Period at the top and the <u>incorrect</u> IBT/Tax Period in the space provided under the "Reasons" section.

b) Any other field - Replace the fields in error with the correct information. (Or with zeroes if it should have been blank)

c) Delete any records that should not have been sent the first time

d) Add any records that were left out the first time

2) Put a "1" in the "AMENDED?" field of the tax return record.

3) If you are filing by diskette, please print AMENDED on the transmittal in large block letters

4) Complete a copy of the form below and send it to the Miscellaneous Tax Division.

- If you file on diskette, include the completed form with your diskette and transmittal
- If you are sending the file electronically, please mail or FAX a copy of the completed form to:
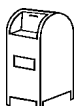
Illinois Department Of Revenue
Miscellaneous Tax Division
P.O. Box 19477
Springfield, IL 62794-9477
-or-
FAX: 217 782-1152

5) Send the entire *corrected* file again.

IMPORTANT: You must put the "1" into the "AMENDED?" field when you file an amended return electronically. If you leave the "1" out, the computer will <u>add</u> the new file to the existing records you sent in error instead of replacing the information that was wrong.

Telecommunication Tax Return
Amended Return Information

IBT #:   __ __ __ __ - __ __ __ __   Tax Period: __ __ / __ __ __ __

License no: **T** - __ __ __ __ __

Taxpayer's name: _____

Business' name: _____

Business' address: _____
                        Number and Street

_____
City   State   ZIP

Contact: _____   (__ __ __) __ __ __ - __ __ __ __
              (Name)   (Daytime phone number)

REASONS:

Check the reason(s) you are filing this amended return:

[ ] Notice of possible overpayment was received

[ ] Computation error. Check the result of that error: [ ] Overpayment   [ ] Underpayment

If **Overpayment**, did you collect the overpaid tax from your customer?   [ ] Yes   [ ] No

If **yes,** did you unconditionally refund the overpaid tax to the customers? [ ] Yes   [ ] No

[ ] Error on a schedule or attachment

[ ] Entitled deduction was not included in the original return. Please explain the deduction:
_____
_____

[ ] Incorrect Illinois Business Tax number (IBT no.) was used on the original return.
Tell us the **incorrect** IBT no.:   __ __ __ __ - __ __ __ __

[ ] Incorrect tax period was reported on the original return.
Tell us the **incorrect** reporting period: __ __ / __ __ __ __

[ ] Other. Please explain: _____

How to file a protested return electronically

Send the appropriate legal documentation to:
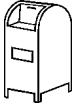
Illinois Department Of Revenue
Revenue Accounting Division - Mail Code 2-231
101 W. Jefferson
Springfield, IL 62702

Be sure the documentation you send to the Revenue Accounting Division includes the Illinois Business Tax Number, the tax period and the dollar amount being protested.

Send in the electronic return, schedules and payment to the Miscellaneous Tax Division as you would normally.

If your address changes…

1. A copy of the "ADDRESS CHANGE INFORMATION" form below must be filled out and sent in to the Miscellaneous Tax Division.

   • If you file on diskette, include the completed form with your diskette and transmittal. Print the words "ADDRESS CHANGE" on the transmittal in large block letters.

   • If you are sending the file electronically, please mail or FAX a copy of the completed form to:
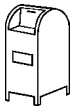
   Illinois Department Of Revenue
   Miscellaneous Tax Division
   P.O. Box 19477
   Springfield, IL 62794-9477
   -or-
   FAX: 217 782-1152

2. **IMPORTANT**:   put a "1" into the "ADDRESS CHANGE?" field in the return record.
3. Send in the return and schedules file to the Illinois Department of Revenue (IDOR) as you would normally.

- -

Telecommunication Tax Return
Address Change Information

IBT #:   __ __ __ __ - __ __ __ __

License no: **T** - __ __ __ __ __

Business name: _____

Contact: _____   (__ __ __) __ __ __ - __ __ __ __
                 (Name)   (Daytime phone number)

Old address: _____

   _____

                          _____, ___   _____-_____

New address: _____

                          _____

                          _____, ___   _____-_____

General Information *(Cont.)*

If you are filing your final return…

1. A copy of the "FINAL RETURN INFORMATION" form below must be filled out and sent in to the Miscellaneous Tax Division.

    • If you file on diskette, include the completed form with your diskette and transmittal. Print the words "FINAL RETURN" on the transmittal in large block letters.
    • If you are sending the file electronically, please mail or FAX a copy of the completed form to:
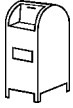
    Illinois Department Of Revenue
    Miscellaneous Tax Division
    P.O. Box 19477
    Springfield, IL 62794-9477
    　　　　　　-or-
    FAX:　217　782-1152

2. **IMPORTANT:** put a "1" into the "FINAL RETURN?" field in the return record.
3. Send in the return and schedules file to IDOR as you would normally.

- -

Telecommunication Tax Return
Final Return Information

IBT #:　　__ __ __ __ - __ __ __ __

License no:　**T**　-__ __ __ __ __

Contact: _____　(__ __ __) __ __ __ - __ __ __ __
　　　　　　　(Name)　　　　　　　　　　　　　　　　(Daytime phone number)

Business' name:　　　_____

Business' address:　　_____

　　　　　　　　　　_____

City, State ZIP:　　　_____, ___　_____-_____

Fill out one of the following options (a or b):

a)　　I discontinued my business on　__ __ / __ __ / __ __ __ __
　　　　　　-or-

b)　　I sold my business on　__ __ / __ __ / __ __ __ __
　　　If you sold your business, provide the new owner's name and address below:

　　　　_____

　　　　_____

　　　　_____

　　　　_____, ___　_____-_____

Electronic Data Transfer Requirements

#1 These procedures are in effect currently. IDOR may find it necessary to alter procedures in the future to adapt to changing conditions.

#2 All data communications will be over the Public Switched Telephone Network to IDOR's communications processor in Springfield, Illinois.

#3 IDOR supports both asynchronous and 3780 synchronous communications.

#4 Asynchronous transmission files can be optionally compressed using PKZIP® or WINZIP®. This option will reduce transmission times by 30% - 80%.

#5 Asynchronous data communications options:

   a Character code:
      (i) ASCII only

   b File transfer protocol:
      (i) ZMODEM (32-bit CRC error detection with 1K data subpackets)

   c Modem speed:
      (i) Minimum 2400 bps
      (ii) Maximum to 51200 bps (depending on quality of phone connection)

   d Modulation:
      (i) V.90 56Kbps
      (ii) V.FC
      (iii) V.34 33.6 Kbps
      (iv) V.32 & V.32bis
      (v) V.22bis

   e Error control:
      (i) V.42
      (ii) MNP 2-4

   f Data compression:
      (i) V.42bis
      (ii) MNP5

Steps for Transmission Exchanges, Asynchronous only

#1 A transmission session is initiated when the transmitter dials the appropriate telephone number. IDOR's communications processor will respond:

   a ILLINOIS DEPT OF REVENUE SYSTEMS
      UNAUTHORIZED USE MAY RESULT IN
      CIVIL AND/OR CRIMINAL PENALTIES

   b ENTER YOUR PASSWORD:

#2 The transmitter sends the assigned LOGON and password.

#3 If the LOGON and password is correct, IDOR's communications processor will respond:
   a ARE YOU READY TO RECEIVE ACKNOWLEDGEMENTS?

#4 If the transmitter responds "N" or "n", the Acknowledgement step will not proceed. Instead, IDOR's communications processor will respond:
   a EFS READY TO RECEIVE

#5 If the transmitter responds with a "Y" or "y", one of the following will occur:
   a If the transmitter has previously sent files, all acknowledgement files not sent previously will be sent before another file can be transmitted to IDOR. (Note: All files are kept on the system for five days.) In this case, IDOR's communications processor will respond:
      (i) YOU HAVE 120 SECONDS TO BEGIN RECEIVING ACK FILE.

   b If a transmitter has no acknowledgement files from a previous transmission, IDOR will respond:
      (i) NO ACKNOWLEDGEMENTS TO TRANSMIT

Steps for Transmission Exchanges, Asynchronous only (cont.)

#6   After successful transmission of the acknowledgement file, IDOR's communications processor will respond:

    a   ACKNOWLEDGEMENT FILE TRANSMISSION COMPLETE.

    b   EFS READY TO RECEIVE

#7   If the transmitter does not have a file to transmit, the transmitter should disconnect from IDOR's communications processor. Otherwise, the transmitter should begin transmission of the file. **Note:** *More than one file may be transmitted.*

#8   After successful receipt of the transmission(s), IDOR's communications processor will respond:

    a   TRANSFER COMPLETE.

    b   BBS NUMBER = x
              MODEM NUMBER = x
              aaaaaaaa.aaa<-FileName1.ext
              bbbbbbbb.bbb<-FileName2.ext
              cccccccc.ccc<-FileName3.ext

    c   PLEASE HANG UP.

#9   IDOR's communications processor will then disconnect. The transmitter should not assume a transmission was completed successfully unless he receives the final message screen described in part (8).

#10   Aborted transmissions must be restarted from the beginning.

Error recovery

When errors are found, the file must be corrected and re-transmitted before it will be accepted by IDOR.

What to do if the lines are down

If you are having a problem that seems to be caused by hardware or software failure on our end, call Electronic Commerce Support during normal working hours. (Telephone numbers and hours are listed in the next section.)

If the problem occurs after normal working hours, call Computer Operations, identify yourself as an electronic transmitter, and explain what is wrong. They will try to correct the problem and/or contact someone who can help you.

If the problem can't be solved within a reasonable amount of time, you may be required to send the data to us on 3.5" HD Diskettes formatted for an IBM PC or PC Compatible.   The diskette(s) should be in the same format as the Electronic Data Transmissions. The use of PKZIP® or WINZIP® is encouraged in order to reduce the number of diskettes required.

Who to contact with questions or problems

Questions about record formats, edits, errors, improperly completed forms, *etc.,*:

      Miscellaneous Tax Division   (8:30 a.m. - 4:30 p.m., Monday thru Friday, except for legal holidays): **217 782-6045**
              Email: excisetaxefp@revenue.state.il.us

Communications questions, hardware or software failures on our end:

      Electronic Commerce Support   (7:00 a.m. - 3:30 p.m., Monday thru Friday, except for legal holidays):
   **217 782-3791**   or   **217 524-0518**

      After hours (24 hours a day, seven days a week) or on holidays - except Thanksgiving, Christmas, and New Year's Day): **217 782-8622**

Diskette Requirements

General Requirements

1. Type of diskettes allowed - 3.5" diskettes (IBM PC formatted)

2. The diskette must be blank except for the Telecommunication Tax returns and schedules.

3. You can have only one tax liability per diskette.

4. Each diskette file must be accompanied by a paper transmittal (See **page 17**).

5. Each diskette submitted must have an external label on the diskette with the description "RT-2 Return", name and address info, IBT#, and tax period.

6. File must be in a flat ASCII text file format.

7. Trailing spaces at the end of a record may be truncated.

8. Each record must be terminated with a carriage-return/line-feed (PC DOS compatible format.) If you use a different operating system such as UNIX, you must convert the file to DOS format in order to file by diskette.

9. Use of the compression software PKZIP® or WINZIP® is recommended for large files. If you use ZIP compression, be sure the filename on the diskette has a .ZIP extension. Do not create a self-extracting file.

10. Diskettes containing computer viruses will be rejected… (IDOR will contact you to let you know that you have a virus.) You must submit a new virus-free diskette before your tax return will be accepted.

11. If the diskette is unreadable, you will be contacted by IDOR. You must submit a readable diskette before the tax return will be accepted.

12. Diskettes will not be returned.

Please send diskette(s) and accompanying documents to:
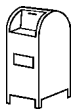
Miscellaneous Tax Division
Illinois Department Of Revenue
P.O. Box 19477
Springfield, IL 62794-9477

Example of Transmittal Which Should Accompany Each Diskette File

Illinois Department Of Revenue

Telecommunications Tax Return – RT-2

Filer's name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Address: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
                     XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
City/State/ZIP: XXXXXXXXXXXXXXXXXXXXXX, XX 99999-9999

Disk creation date: MM/DD/YYYY

Contact name: XXXXXXXXXXXXXXXXXXXXXXXXXXX
Contact phone: (999) 999-9999   ext. 99999

Tax preparer's name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Address: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
                     XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
City/State/ZIP: XXXXXXXXXXXXXXXXXXX, XX 99999-9999

Tax period: MM/YYYY
Filer's IBT no.:   9999-9999
Number of records: 99999999999999

(If this is your final return, your address has changed, or you are filing an amended return, write FINAL RETURN, AD-
DRESS CHANGE, or AMENDED on this transmittal in large block letters and attach the appropriate form to the transmit-
tal. See "General Information".)

Example of Information That Should be on the External Label

Please put the following information on your external label on the diskette(s):

"**RT-2 Return**"	Your Company's IBT#
Your Company's Name	Tax Period
Your Company's Address	Creation Date
Sequence Number, if more than one diskette (*example:* 1 of 2, 2 of 2, *etc.*)	

Contact us with questions or problems

Questions about record formats, edits, errors, improperly completed forms, *etc.*:

Miscellaneous Taxes Division: (8:30 a.m. - 4:30 p.m., Monday thru Friday, except for legal holidays): **217 782-6045**

Email: excisetaxefp@revenue.state.il.us

Problems with the Diskette, technical questions about header and trailer records:

Technical Support Division: **217 524-6410**

Email: excisetaxefp@revenue.state.il.us

Record Layouts

General Formatting

Record Ordering

Each file you submit must follow the prescribed ordering scheme. The first record for each return in the transmission file must be a header record, followed immediately by the return record. Schedule records then follow the return record and should be in sequential order. (See Sequence Numbers). The last record must be the end of file record. Transmission files that are not properly ordered may be rejected.

IBT # and License number

You must enter the entire IBT or license number excluding special characters such as dashes and no embedded spaces. Please left justify, right space fill.

> **Examples:**   For IBT# 1234-5678, the field should have "12345678"
> For License # T-0987, the field should have "T0987   "

Municipality/County Code

You must enter the entire Municipality/County Code excluding special characters such as dashes and no embedded spaces. Include all leading zeros. Please left justify, right space fill. Space-fill the field if number is not known.

> **Examples:**   For Municipality/County Code 001-0016-1, the field should have "00100161"
> For unknown numbers, the field should be blank (space-filled).

Money Amount Fields (Return and Schedule Record Layouts)

To format a money amount field for the return and schedule records, you must enter 11 "dollar" positions and 2 "cents" positions. Please right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

> **Examples:**   For $12,345,678,901.12, the field should have "1234567890112"
> For $123.45, the field should have "0000000012345"
> For $0.00, the field should be blank (space-filled). (See **"Amended Forms"** later in this section)

Money Amount Fields (ACH Debit Authorization Record Layouts)

To format the **debit amount** field for the ACH debit authorization records, you must enter 8 "dollar" positions and 2 "cents" positions. Please right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

> **Examples:**   For $12,345,678.90, the field should have "1234567890"
> For $123.45, the field should have "0000012345"
> For $0.00, the field should be blank (space-filled).

To format the **applied credit amount** field, you must enter 11 "dollar" positions and 2 "cents" positions. Please right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

> **Examples:**   For $12,345,678,901.12, the field should have "1234567890112"
> For $123.45, the field should have "0000000012345"
> For $0.00, the field should be blank (space-filled).

ZIP Code Field

To format the ZIP code field you must enter the ZIP code in the first five positions and the extended ZIP (or ZIP +4) code in the last four. If you know the ZIP, but not the +4, enter the ZIP code and leave the last four positions blank. If you don't know the ZIP, leave the entire field blank (space-filled).

> **Examples:**   For a ZIP code of 62341-3980, the field should have "623413980"
> For a ZIP code of 62341, the field should have "62341   "
> For an unknown ZIP code, the field should be blank (space-filled).

Tax Liability Period

The tax liability period does not require the day, simply enter the year and month.

If you file every month, use the appropriate month in the liability period field. If you file on a quarter-monthly basis, use the last month of the quarter (03, 06, 09 or 12) in the tax liability month. If you file on an annual basis, use December (12) in the tax liability month.

> **Examples:** For the January 2003 liability, the field would be "200301"
> For the second quarter of 2003, the field would be "200306"
> For an annual return (2003), the field would be "200312"

Sequence Numbers

On Schedule RT-2-M and debit authorization – the sequence number must be numeric. Please right-justify, left zero fill. The first record would be 00001; the second record of that same type would be 00002, the third 00003 and so on... This field is used to identify specific records in error in the acknowledgement file that we return to you, so it is important that it be correct. For the return records – zero-fill this field.

Revision Number

The Revision number is printed on the top right corner of the RT-2 form just above the words "Do not write above this line". It is found in the top line of a group of what looks like meaningless letters and follows "REV" or "REV NO". If the return does not have this information printed on it, then you are using an old (incorrect) version of the return. <u>When you file electronically, you must use the latest version of the return and schedule.</u> (You will be able to tell them apart because old versions do not have the same information that we ask for in the record layout.) If the RT-2 schedule does not have a revision number, leave the revision number field blank (space-filled) on those records.

Example of how the correct return form should look:

In this case, the Revision number is **"1"**.

> **REV 1**
> **E S ___/___/___**
> **NS   DP   CA**
> Do not write above this line

Amended and "X" type forms

On amended returns, you need to send us the entire file, as it should have been filled out originally. The information you send in an "amended" file will replace the existing information on our system.

Also: Normally, any field with all zeroes should be space filled. However, on amended returns you may need to zero-out a field that was entered previously. If this is the case, zero-fill the field instead of leaving it blank or entering a negative value. This is the only time you should have a field that contains all zeroes.

Header record layout

A Header record must be included at the beginning of the records to tell our programs the type of work contained in the records that follow. Each electronic transmission can include any one or more of three different "types" of work:

1 RT-2 returns with the attached schedules,
2 Debit Authorization records, and
3 RT-2-X returns with the attached schedules.

Include one header record at the beginning of each different type of work and everytime the liability period changes. If you file more than one return at a time or for more than one company at a time, as a service group would, please include a header at the beginning of each return.

All Debit Authorizations can be combined into one group with only one header.

IMPORTANT: Never send a Debit Authorization record by diskette. We will not accept any Debit Authorization sent in by this method.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*************" (thirteen asterisks)
2	14-16	3	A/N	**FORM TYPE** Plugged "HDR".
3	17-21	5	A/N	**TRANSMITTER ID** Must enter. This is a unique alphanumeric identifier assigned by IDOR to identify the sender. (All filers sending in Telecommunication Tax Returns and Schedules electronically must be registered with IDOR before sending in their first file. You will be given a Transmitter ID and password at this time.)
4	22-29	8	A/N	**JOB TYPE ID** Must enter. Left justify, space fill on the right. Enter "**RT2**" for RT-2 and attached schedules Enter "**DEBIT**" for a debit authorization Enter "**RT2X**" for RT-2-X and attached schedules
5	30	1	A	**TYPE OF TRANSMISSION INDICATOR** Plug "D" for Diskette, "M" for modem

End of file record layout

This record will be the **LAST** record of every file. It is used to be sure we received everything you intended to send.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*************" (thirteen asterisks)
2	14-16	3	A/N	**FORM TYPE** Plugged "EOF"
3	17-24	8	N	**TOTAL NUMBER OF RECORDS** Must enter total number of records in file, including the Header record(s), but not including the End of File record. Right justify, left zero fill.

Acknowledgement file

This file will be posted for pickup by the transmitter after we have received the electronic file. It is created to confirm that we received the file and to list errors that must be corrected before the data is sent again.

The Acknowledgement (ACK) file consists of four different types of records:
- The first record in the Acknowledgement file is a Header record you sent us. (If you sent more than one type of work, you will have one header record returned for each one that you sent us.)
- The last record in the Acknowledgement file is an End of File record.
- After each header record, you may have one or more ACK records, each one followed by all of the Acknowledgement Error (ACR) records associated with it.
  - If the Return/Debit is accepted, you will have an ACK record with an "A" in the Acceptance Code. No ACR records will follow it.
  - If the file is rejected due to an invalid header format or an interrupted/incomplete transmission, you will receive an ACK record with a "T" in the Acceptance Code and the words "BAD TRANSMISSION" in columns 17-32.
  - If the file is rejected due to our record count not matching the "Total Number of Records" field in your End of File record, you will receive an ACK record with a "T" in the Acceptance Code and the words "OUT OF BALANCE" in columns 17-32.
  - If it is rejected for other reasons, or accepted with errors, you will have an ACK record with an "R" or "E" in the Acceptance Code followed by one ACR record for each record in your file that requires correction. (We list only the first 50 error codes per record in error.)

Files with transmission rejection, "T" in the Acceptance code, must be corrected and retransmitted since none of the returns or debits were accepted for processing. Rejected returns or debits, "R" in the Acceptance code, must be corrected and reassembled into a new file with appropriate headers and trailers since they were not accepted for processing.

You will get one acknowledgement for each return (this will include the attached schedules) and one for each debit authorization.
- If a return is rejected, all records for that return are rejected, including the attached schedules.
- If a debit authorization is rejected, only that one debit authorization is rejected.

ACK record:

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*************" (thirteen asterisks)
2	14-16	3	A/N	**FORM TYPE** Plugged "ACK"
3	17-29	13	A/N	**TAXPAYER ID** This will be the IBT as you entered it in the file we received. Left justified, right space filled.
4	30-35	6	A/N	**TAX PERIOD** (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	**TYPE OF DATA** Will be one of the following: **"RT2"** – RT-2 and attached schedules **"DEBIT"** – All Debit Authorizations "**RT2X**" for RT-2-X and attached schedules
6	41	1	A/N	**ACCEPTANCE CODE** A – Accepted E – Accepted with Errors R – Rejected T – Transmission Rejected
7	42-49	8	N	**RECEIVED DATE** If the data is accepted, this will be the date we officially received the return. (This is the date used to verify whether the return was filed timely or not.) If the data is rejected, this field will be blank. (YYYYMMDD)
8	50-69	20	A/N	**CONFIRMATION NUMBER** In the case of Debit Authorizations, this number means that we received the Authorization and accepted it.

Note: Electronic filers who file on 3.5" diskette will not receive an acknowledgement file. The taxpayer will be contacted by the Department and notififed of any errors.

Acknkowledgement Error (ACR) record:

If the Return, or Debit Authorization in this transmission is accepted with errors or rejected, the following record will identify each record in error and the type of errors contained within it. You may have between 1 and 50 Field/Error Code pairs per record in error.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*************" (thirteen asterisks)
2	14-16	3	A/N	**FORM TYPE** Plugged "ACR"
3	17-29	13	A/N	**TAXPAYER ID** This will be the IBT as you entered it in the file we received. Left justified, right space filled.
4	30-35	6	A/N	**TAX PERIOD** (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	**FORM TYPE FROM RECORD IN ERROR** Could contain the Form Type (Column 14-16) from the record in error plus two trailing spaces) or it can be blank.
6	41	1	A/N	**ACCEPTANCE CODE FROM ACK**…
7	42-46	5	A/N	**SEQUENCE NUMBER FROM RECORD IN ERROR** Could contain the Sequence Number (Column 17-21) from the record in error or it can be blank.
8, 10 12, *etc.* *up to 50 codes*.	47-50, 54-57, 61-64, Etc.	4	N	**FIELD CODE** This will be the number of the field in error (from the record layouts…)
9,11, 13, *etc* *up to 50 codes*.	51-53, 58-60, 65-67, Etc.	3	N	**ERROR CODE** See "*Error Codes used in the Acknowledgement File*"

Error Codes Used in the Acknowledgement File

Reject Errors

Failure of the edits listed below will cause the return to be rejected without the return being processed by IDOR.

013   All fields must contain the type of data specified in the record layouts. Alphanumeric must be left justified and blank filled. Numeric must be right justified and zero filled.

300   Illinois Business Taxpayer (IBT) number must be present, and eight numbers in length and valid.

310   Liability Period/Account Period Ending (APE) month must be in the range of 01 to 12, and the year must not be earlier than 1999 or after current year plus one.

600   Debit (payment) amount must be greater than zero and valid (*e.g.,* cannot exceed data element length or be non-numeric). Debit amount may be equal to zero only if the FTA tax type code is 15032 (accelerated payment) and the applied credit amount is greater than zeros.

610   Payment initiation date (assigned by the payer) must be valid, complete, and specific. The year cannot be beyond the current year plus one (See advisory error 640 for blank (space-filled) initiation dates.).

620   Taxpayer sending ACH debit authorization information must be correctly enrolled in IDOR's EFT Program.

625   Taxpayer sending return information must be correctly enrolled in IDOR's Electronic Filing Program.

630   ACH debit authorization information cannot be an exact duplicate of information already warehoused by IDOR. (Duplicate information received is assumed to be unintentional.)

650   Applied credit amount must be valid (e.g., cannot exceed data element length or be non-numeric). If the FTA tax type code is 15031 (RT-2 Return), the credit amount must be equal to zero. If the FTA tax type code is 15032 (Accelerated Payments) and the debit amount is zeros, the credit amount must be greater than zeros.

705   The form type must be present and valid.

725   All schedule records must follow a return and have the same IBT/APE as the return.

815   Missing or invalid FTA tax type code specified.

        Note: If a debit authorization was accepted for processing (*i.e.,* a confirmation number was received from us in the acknowledgement), you should omit the debit authorization information when re-transmitting the return.

Advisory Errors

Failure of the following edits will cause an advisory error to appear in the acknowledgement but will not cause the return or payment to be rejected. The advisory error conditions may also cause delays during tax system processing by IDOR.

035   Duplicate or invalid sequence numbers are present.

500   Signature code is present in the return transaction, but does not match the signature code registered with IDOR for the participant.

510   Signature code is present in the return transaction, but no signature code has been registered with IDOR for the participant.

520   Signature code is not present in the return transaction.

640   Debit initiation date is stale or blank (space filled). This error indicates that the debit initiation date provided in debit authorization is "stale" (initiation date assigned is prior to the date the transaction was transmitted to IDOR). **Note:** If the debit initiation date is stale or blank (space-filled), The Department will assign the next available initiation date to your debit authorization.

ACH Debit Authorization Record Layout

WE CANNOT ACCEPT YOUR DEBIT AUTHORIZATION ON DISKETTE.
This can only be used for electronic transmissions.

(one record for each Debit Authorization.)

Field#	Columns	Length	Description	Comments
1	01-13	13	Record ID	MUST ENTER. Enter all nines… "9999999999999"
2	14-16	3	Form Type	MUST ENTER. Enter "DEB"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1 of the return.
5	30-34	5	Space filled	
6	35-40	6	Tax Period	MUST ENTER. YYYYMM. Tax Period from Step 1 of the return.
7	41-45	5	Tax Type	MUST ENTER. (FTA Code) This code tells IDOR which tax you are making a payment for... Enter "**15031**" for RT-2 or RT-2-X returns **-or-** Enter "**15032**" for RPU-50 Accelerated Payments for Telecommunications
8	46-53	8	Initiation Date	MUST ENTER. YYYYMMDD. Please enter the date you are authorizing IDOR to initiate your debit.
9	54-63	10	Debit Amount	MUST ENTER. Dollars and Cents. Please enter the amount of money you are authorizing us to debit from your bank account.
10	64-76	13	Applied Credit Amount	MUST ENTER. Dollars and Cents. (Accelerated Payments only). Please enter the amount of credit you wish to apply towards your accelerated payments for this liability. Zero-fill this field if there is no credit amount to be applied or if this is a payment for the regular RT-2 return.
11	77-430	354	Space filled	Used by IDOR.

Form RT-2 - Record Layout
Telecommunications Tax Return

Field#	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "701"
3	17-21	5	Sequence Number	Zero fill
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER. YYYYMM. Tax Period from Step 1.
7	40-58	19	Space filled	Used by IDOR
8	59	1	AMENDED?	Must be a "1" if this is an AMENDED return.
9	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
10	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
11	62-87	26	Space filled	
12	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Step 2: Figure your net gross charges subject to tax

13	89-101	13	Line 9 – Gross Charges (defined on back of form) billed during the period for which you are filing this return.	
14	102-114	13	Line 10 – Total amount you received during the period for which you are filing this return on credit previously extended.	
15	115-127	13	Line 11 – Add Lines 9 & 10. This is your gross charges subject to tax	
16	128-140	13	Line 12a – Gross charges billed to the federal government	
17	141-153	13	Line 12b – Gross charges billed to the state of Illinois	
18	154-166	13	Line 12c – Tax-free sales billed to resellers	
19	167-179	13	Line 12d – Other (Amount is entered here – Identify your "other" deductions below.)	
20	180-192	13	Line 13 – Add Lines 12a through 12d. This amount is your total deduction.	
21	193-205	13	Line 14 – Subtract Line 13 from Line 11. This amount is your net gross charges subject to tax.	

Step 3: Figure your tax due

22	206-218	13	Line 15a – Amount of Line 14 subject to the current state and municipal tax rate	
23	219-231	13	Line 15b – Tax due at the current state and municipal rates	
24	232-244	13	Line 16a – Amount of Line 14 subject to tax at rates other than the current rates	
25	245-257	13	Line 16b – Tax due at rates other than the current tax rates	
26	258-270	13	Line 17 – Add Lines 15b & 16b. This is your total tax due.	
27	271-283	13	Line 18 – Tax you paid to other states on charges that are included on Line 17	

Field#	Columns	Length	Description	Comments
28	284-296	13	Line 19 – Subtract Line 18 from Line 17. This is the total Telecommunications Tax due.	
29	297-309	13	Line 20 – If you file this return and pay the amount due by the due date. Multiply Line 19 by 1% (.01).	
30	310-322	13	Line 21 – Subtract Line 20 from Line 19. This is your tax due after the discount.	
31	323-335	13	Line 22 – If you pay on a quarter-monthly basis, write the amount you paid in estimated payments.	
32	336-348	13	Line 23 – If Line 22 is greater than Line 21, subtract Line 21 from Line 22. This is the amount you overpaid.	
33	349-361	13	Line 24 – If Line 22 is less than Line 21, subtract Line 22 from Line 21. This is the balance due.	
34	362-374	13	Line 25 – Total credit you wish to apply from a credit memorandum.	
35	375-387	13	Line 26 – Subtract Line 25 from Line 24 and pay this amount. Make your check payable to "Illinois Department Of Revenue".	

Amended Forms (RT-2-X) only

Field#	Columns	Length	Description	Comments
36	*388-400*	*13*	*Line 27 – Amount Previously Paid (Space fill if not Amended Form.)*	
37	*401-413*	*13*	*Line 28 – Overpayment*	*(Space fill if not Amended Form.)*
38	*414-426*	*13*	*Line 29 – Underpayment*	*(Space fill if not Amended Form.)*

Field#	Columns	Length	Description	Comments
39	427-450	24	Not Used	Space filled

Identify your business.   (From Step 1.)

Field#	Columns	Length	Description	Comments
40	451-455	5	License number	
41	456-490	35	Taxpayer's Name	
42	491-550	60	Business' Name	
43	551-585	35	Business' Address	
44	586-605	20	City	
45	606-607	2	State	
46	608-616	9	ZIP Code	

Field#	Columns	Length	Description	Comments
47	617-676	60	Line 12d – Explain	Identify your "Other" deductions here.
48	677-682	6	Signature Code	Enter your 6 digit signature code (This is the code you selected to represent your electronic signature on the IL-8633-B.)
49	683-688	6	Space filled	Used by IDOR.
50	689	1	Not Used	Space filled
51	690-700	11	Space filled	Used by IDOR.

Form RT-2-M - Record Layout
Telecommunications Tax Schedule

(One record for each municipality/county listed in Step 2)

Field#	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "710"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return.
7	40-96	57	Space filled	Used by IDOR.

Step 2: Identify where net gross charges were billed

Field#	Columns	Length	Description	Comments
8	97-104	8	Municipality/County Code	
9	105-108	4	Site Code	
10	109-143	35	Municipality/County Name	
11	144-156	13	Line 15a – Amount (per site) that represents net gross charges that are subject to the current state & municipal tax rates.	
12	157-169	13	Line 15b – Multiply Line 15a by the current tax rates.	
13	170-182	13	Line 16a – Amount (per site) that represents net gross charges that are subject to tax rates other than the current state & municipal tax rates.	
14	183-195	13	Line 16b – Multiply Line 16a by the correct tax rate.	
15	196-208	13	Line 17 – Total tax due (per site). Add Lines 15b & 16b.	
16	209-221	13	Line 18 – Amount (per site) of Line 17 paid to other states.	
17	222-450	229	Not Used	Space filled
18	451-455	5	License number	Enter number from Step 1.
19	456-689	234	Not Used	Space filled
20	690-700	11	Space filled	Used by IDOR.